

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
(Charlotte Division)

In re:)	Chapter 11
)	
B GSE GROUP, LLC,)	Case No. 23-30013
)	
Debtor.)	

DECLARATION OF RORY D. WHELEHAN

Pursuant to 28 U.S.C. § 1746, I, Rory D. Whelehan, declare as follows:

1. I am the owner/member of the Whelehan Law Firm, LLC (“Whelehan Law” or the “Firm”) at 200 North Main Street, Suite 301-D, Greenville, South Carolina, and have been duly admitted to practice law in the States of North and South Carolina. This declaration is submitted in support of the *Application of the Debtor for Authority to Retain and Employ Rory D. Whelehan, Esq. as Chief Restructuring Officer* (the “Application”) pursuant to sections 327(a) and 330 of the Bankruptcy Code and Bankruptcy Rule 2014.

2. Neither I, the Firm, nor any partner, counsel, or associate thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtor and debtor in possession (the “Debtor”), its creditors, or any other parties in interest herein.

3. The Debtor has requested that I serve as post-confirmation Chief Restructuring Officer (“CRO”) of the reorganized company.

4. I am a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code in that I, the Firm, its partners, counsel, and associates:

- (a) are not creditors, equity security holders, or insiders of the Debtor;
- (b) are not and were not, within two years before the filing of the petition, directors, officers, or employees of the Debtor; and
- (c) do not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason.

5. Neither the Firm nor I hold or represent any interest that is adverse to the Debtor or the Debtor's bankruptcy estate with respect to the matter for which I am to be retained or otherwise.

6. I will apply for compensation for professional services rendered in connection with this Chapter 11 case, subject to approval of this Court and in compliance with applicable provisions of the Bankruptcy Code and Bankruptcy Rules, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred as CRO.

7. My hourly billable rate in this matter is \$350.00. This hourly rate is subject to periodic adjustment each January 1st to reflect economic and other conditions.

8. The hourly rate set forth above is my standard hourly rate for work of this nature. This rate is set at a level designed to fairly compensate my Firm and me for our work and to cover fixed and routine overhead expenses. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone and telecopier and other charges, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels) provided by the Firm to outside copying services for use in mass mailings, travel expenses, expenses for working meals, computerized research, transcription costs, as well as non-ordinary overhead expenses such as secretarial work and other overtime. I will charge the estate for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients. The Firm and I believe it is fairer to charge these expenses to the clients incurring them, rather than increasing our hourly rates and spreading the expenses among all clients.

9. I will apply for interim approval of my fees and expenses and their payment on a monthly basis during the case, and on a final aggregate basis at the conclusion of the assignment.

10. I have received no promises regarding my compensation in connection with this case, other than in accordance with the provisions of the Bankruptcy Code. Neither the Firm nor I have any agreement with any other entity to share with such entity any compensation received in connection with this Chapter 11 case.

I state under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

This the 1st day of May, 2023.

/s/ Rory D. Whelehan

Rory D. Whelehan